

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of June 27, 2018

Attending: William M. Barker – **Absent**
Hugh T. Bohanon Sr. – Present
Richard L. Richter – Present
Doug L. Wilson – Present
Betty Brady - Present
Nancy Edgeman – Present
Kenny Ledford - Present

Meeting called to order at 9:00 am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes June 13, 2018 & No Meeting held June 20, 2018

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks & Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Work Summary

2. List of topics to review with Employees

BOA acknowledged and discussed email items.

III. BOE Report: Nancy Edgeman to forward via email an updated report for Board's review.

Total TAVT 2017 Certified to the Board of Equalization – 2

Total Real & Personal Certified to Board of Equalization - 23

Cases Settled – 25

Hearings Scheduled – 0

Pending cases – 0

One pending 2015 Appeal to Superior Court for Map & Parcel 57-21

Received appraisals from Attorney's office

IV. Time Line: Nancy Edgeman to discuss updates with the Board.

Appeals are coming in and some have been assigned.

NEW BUSINESS:

V. APPEAL:

2018 TAVT Appeals taken: 2

Total appeals reviewed Board: 2

Pending appeals: 0

Closed: 2

2018 Real & Personal Appeals taken: 25

Total appeals reviewed Board: 0

Pending appeals: 25
Closed: 0

Weekly updates and daily status kept for the 2018 appeal log by Nancy Edgeman.
BOA acknowledged

VI: APPEALS

a. Map & Parcel: 47-13-A

Owner Name: James Harold Ellenburg
Tax Year: 201/8

Appraiser notes: Current TFMV is \$83,280. Field inspection done on 6/13/18.

Owner's Contention: Accessory buildings are built with rough lumber in the late 50's. They are in poor condition.

Owner's Value Assertion: TFMV: \$80,615 Accessory value: \$800

Determination: Field inspection reveals 2 lean to's and a storage building recorded on this parcel in error. The 30x40 hay barn is actually in better condition than recorded for 2018 tax year. There is a 30x30 implement shed, a 13x21 utility building, and a 6x7 accessory porch located on this parcel that are not recorded. The removal of the accessories recorded in error changes the TFMV to \$81,281. The buildings found that were not recorded should be added to record for tax year 2019. These changes would make the 2019 TFMV approximately \$84,596.

Recommendations: I recommend removing buildings recorded in error for a 2018 TFMV of \$81,281 and correcting the record to reflect all buildings found and there current condition for tax year 2019.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. Map & Parcel: 35-101

Owner Name: Larry & Susan Cook
Tax Year: 2018

Appraiser notes: Owner was notified at \$199,243 for tax year 2018. A field inspection was completed on 6/13/18.

Owner's Contention: Acc porch 10x22-\$500, 43x144 is actually 43x120-\$10,000, maintenance building 43x52-\$18,000, maintenance building 43x55-\$15,000. Check that all buildings are on covenant. Value is too high on buildings.

Owner's Value Assertion: \$146,740

Determination: Field inspection revealed errors in recording of some of the accessory buildings. The accessory porch should be recorded as an implement shed with floor or walls. The hay barn dimensions are 40x114 and grade should be 100. The 43x52 maintenance building should be recorded as part barn (804 sf) and farm shop (1422 sf). The 43x55 maintenance building should be recorded as a 40x48 barn. These changes reduce the 2018 TFMV by \$30,266 to \$168,977.

Recommendations: I recommend correcting 2018 record to reflect findings of field visit for appeal for a 2018 TFMV of \$168,977.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

c. Map & Parcel: 45-5

Owner Name: Goodwin, Clay

Tax Year: 2018

Appraiser notes: A field visit was made on 6/15/18. The value of the home is recorded at \$39,243. The current TFMV of this parcel is \$107,978.

Owner's Contention: Land-\$1,000 or less an acre. Residential improvement-\$14,000 to \$15,000. 8x15 utb-\$300. 12x24utb-\$600. Values are too high due to close proximity of operating chicken houses.

Owner's Value Assertion: \$39,700

Determination:

1. A field inspection indicates that the physical condition of the home is better than recorded and should be recorded at 64%. This correction will give the home a value of approximately \$41,689, an increase of \$2,446. A corrected physical of 79% on the 12x24 UTB should give an approximate value of \$2,230. A corrected physical of 79% and corrected dimensions on the 16x8 UTB should give an approximate value of \$867. These changes should reflect a TFMV of approximately \$111,188, an increase of \$3,210. These changes should be applied for tax year 2019.
2. A building equity study indicates the subject's per sf value of \$19.83 is in line with the adjusted comparable's value of \$20.41. The average value of all comparables used in this study is \$33.83 per sf. The average grade was 89.16 and average physical was 88.83. The subject's grade is 90 and currently recorded physical is 58%. After adjusting the comparable with the least amount of changes to match the subject it was determined that the subject is equitable with the comparables in the area.
3. A land equity study of parcels located very near to subject regardless of acreage indicates the subject's per sf value of \$2,678 is in line with the comparables. The subject's value is below the comparables' median value per sf of \$2,911 and the average per sf value of \$2,892.
4. A land study of three comparables in the same market area and of similar acreage indicates the subject's values are in line with the comparables. The subject's per acre value of \$2,678 is equal to the median value of the three comparables with a similar amount of acreage. The per acre value of \$2,678 is \$64 below the average value of \$2,742.
5. A sales study of small acreage tracts sold in 2017 indicates that the subject's tax value per acre is in line with recent sales in the area. The subject's per acre value of \$2,678 is above the comparable's median value of \$2,612 and below the average of \$2,766.
6. A review of sales from 2017 of 90 grade homes indicates total market value of these homes is 67% of total sale price. This indicates the greater majority of 90 grade homes across the county sell for more than market value by at least 20%.
7. The effect of the proximity to the chicken houses next door is unknown. There is insufficient data available to determine any obsolescence to the property caused by the chicken houses. The owner has stated that he has lost many beehives since the chicken houses were built.

Recommendations: I recommend making no changes to this parcel for tax year 2018 until such time data reflecting effects of proximity to chicken houses is available. I recommend correcting the records for tax year 2019 according to discoveries made during field visit.

Reviewer: Randy Espy

Motion to accept recommendation:**Motion: Mr. Richter****Second: Mr. Wilson****Vote: All that were present voted in favor****d. Map & Parcel: 45-4****Owner Name: Goodwin, Clay****Tax Year: 2018**

Appraiser notes: A field visit was made on 6/15/18. The value of the home is recorded at \$70,075. The current TFMV of this parcel is \$89,800.

Owner's Contention: Land-\$1,000 per acre, Residential improvement-\$30,000, 20x30 UTB-\$1,800, both 14x30 lean to's-\$200. Values are too high due to close proximity of chicken houses and present condition.

Owner's Value Assertion: \$37,100

Determination:

1. A field inspection revealed a few items to be changed on this parcel. The dimensions of home were incorrect. A new deck was added. The fireplace has been removed. After inspection and consultation with fellow appraiser it is determined that the grade needs to be adjusted to 70 from 80 and the physical condition should be recorded at 74%. These changes reduce the value of the home by \$6,837 from \$70,075 to \$63,238. The land was recorded with incorrect desirability factor and the correction made increased the value by \$9 from \$13,613 to \$13,621, The accessory buildings also require some adjustment after the field inspection, The 20x30 UTB should be recorded as UTB w/ loft and have a physical condition of 79%. One of the lean to's should have a grade of 90 and physical of 79%. The other lean to should have corrected dimensions of 15x30 with a grade of 80 and physical of 79%. These corrections increase the accessory value by \$3,041 from \$6,112 to \$9,153. The changes to the land, home, and accessories reduce the TFMV by \$3,788 from \$89,800 to \$86,012.
2. A building equity study indicates the subject's per sf. value of \$27.90 is in line with the adjusted comparable's value of \$32.70. The average value of all comparables used in this study is \$25.17 per sf. The average grade was 80 and average physical was 76. The subject's grade is 80 and currently recorded physical is 82%. After adjusting the comparable with the least amount of changes to match the subject it was determined that the subject's per sf. value is below the adjusted comparable's per sf. value of \$32.70
3. A land equity study of parcels located very near to subject regardless of acreage indicates the subject's per sf. value of \$2,778 is in line with the comparables. The subject's value is below the comparables' median value per sf. of \$2,911 and the average per sf. value of \$2,892.
4. A land study of three comparables in the same market area and of similar acreage indicates the subject's values are in line with the comparables. The subject's per acre value of \$2,778 is below the comparable's median value of \$2,911 and below the average value of \$2,879.
5. A sales study of small acreage tracts sold in 2017 indicates that the subject's tax value per acre is in line with recent sales in the area. The subject's per acre value of \$2,778 is above the comparable's median sales value of \$2,612 and slightly above the average sales value of \$2,766. The subject's per acre value of \$2,778 is within the range of values for the comparables which range from \$1,800 to \$5,000.
6. A review of sales from 2017 of 80 grade homes indicates total market value of these homes is 80% of total sale price. This indicates the greater majority of 80 grade homes across the count sell for more than market value by approximately 20%.
7. The effect of the proximity to the chicken houses next door is unknown. There is insufficient data available to determine any obsolescence to the property caused by the chicken houses. The owner has stated that he has lost many beehives since the chicken houses were built.

Recommendations: I recommend correcting the items noted during field visit for tax year 2018. These changes reduce the TFMV by \$3,788 from \$89,800 to \$86,012. I recommend no changes to the land or

home in regards to the proximity of the chicken houses until such time that data reflecting its impact on property value is available.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

e. Map & Parcel: 46-38-L37

Owner Name: Gentry, Heather

Tax Year: 2018

Appraiser notes: A field visit was made on 6/22/18. The current home value is \$184,457. The current TFMV is \$218,657.

Owner's Contention: See attached letter.

Owner's Value Assertion: \$150,000

Determination:

1. A field inspection revealed an error in story count of home. The attic was listed as finished and should be recorded as no attic. The 1 story addition was no longer being used as living area and is being returned to use as a garage. The entryway previously used as entry to this area from master bedroom is now sealed. There is no flooring in this area. Home owner is using this space as a work area and is in process of changing door back to a roll up door.
2. A utility building measuring 20x24 has been added to the property.
3. Correcting or changing the items discovered at field inspection reduces the value of the home by \$57,929 from \$184,457 to \$126,528. The 20x24 utility building previously not on the record has a value of \$5,186. The correction to the home and the addition of the utility building reduce the TFMV by \$52,743 from \$218,657 to \$165,914.

Recommendations: I recommend correcting the record to reflect the items found at field inspection to reflect a 2018 TFMV of approximately \$165,914.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

f. Map & Parcel: 9-23-A

Owner Name: Manous, Joe D.

Tax Year: 2018

Appraiser notes: A field inspection was completed on 6/25/18. The current value of the home is recorded as \$13,992. The current TFMV is \$158,644.

Owner's Contention: Home has zero value. See attached letter.

Owner's Value Assertion: \$144,652

Determination:

1. A field inspection revealed that home is in extremely poor condition and adds no value to property. The barn recorded on property is currently valued at \$0. The value on the barn is most likely accurate as it is inaccessible due to overgrowth.

2. The application of a sound value of \$0 has been approved by Chief Appraiser Nancy Edgeman.

Recommendations: I recommend applying a sound value of \$0 to home for a TFMV of \$144,652.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

g. Map / Parcel: 45-7A

Property Owner: Richard Clay Goodwin

Tax Year: 2018

Owner's Contention: Land \$400 an acre. Value to high due to the close proximity of chicken houses, majority of land is sloped only about 7 acres is level.

Owner's Value Assertion: \$46,000

Determination:

1. Property owner has 115 acres off of highway 100 near Floyd County line. Property was coded having no access and after looking at deed book 550 page 625, it was determined that property has a easement for ingress and egress which would be limited access.
2. Entire property is also under AG Covenant. Soils here are valued by the State Of Georgia. The covenant value is \$58,985 for a price per acre of \$512.
3. Land value with no access was \$80,213 for a price per acre of \$698, land value with limited access is \$125,132 for a price per acre of \$512.

Recommendation: It is recommended that we correct the land value from no access value being \$80,213 to limited access value being \$125,132.

Reviewer: Kenny Ledford & Cauprice Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

h. Owner: Smith Doyle Edward

Tax Year: 2018

Map/ Parcel: 0055B0000002700A

Owner's Contention: Land value too high and should be valued the same as 55B-6 were resident is \$2,000 an acre.

Owners asserted value: \$3,820

Determination:

1. The subject property is a 1.91 acre tract of land located on 1127 Welcome Hill Road and has a land value of \$8,890 which gives the property a total fair market value of \$8,890.
2. A field visit was done on 6/15/18.
3. The Neighborhood comparisons value per acre median is \$4,600 and average is \$4,630; the subject property is in range at \$4,654 value per acre.
4. When researching why land value the owner is using to contend with is so low an error was discovered. 55B-6 had an override value on the land which was removed in error. The access factor on the land was incorrect for the market area the land is in and it was given an incorrect value.
5. A thorough sales study was done of small acreage sales county wide and recent sales around subject property.

6. The Sales Study comparisons, which had recent sales in the vicinity of the subject property, show a price per acre median of \$3,399 and an average of \$3,224; the subject property is valued above this at \$4,654 price per acre

Recommendations: Because an error was found in the land value being used to contend with it should not be considered. Due to the characteristics of the land and the intense sales analysis done I recommend setting the land value at \$3,246 an acre. This would give the property a total fair market value of \$6,199.

Reviewer: Bryn Hutchins and Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

i. Owner: Smith Doyle E & Nelda Sue

Tax Year: 2018

Map/ Parcel: 0055B00000014

Owner's Contention: Land value too high and should be valued the same as 55B-6 were resident is. (\$2,000 an acre)

Owners asserted value: \$4,240

Determination:

1. The subject property is a 2.12 acre tract of land located on 760 Chandler Road and has a land value of \$9,752 which gives the property a total fair market value of \$9,752.

2. A field visit was done on 6/15/18. It was discovered the majority of the land has a steep slope to it.

3. The Neighborhood comparisons value per acre median is \$4,600 and average is \$4,630; the subject property is in range at \$4,600 value per acre.

4. When researching why land value the owner is using to contend with is so low an error was discovered. 55B-6 had an override value on the land which was removed in error. The access factor on the land was incorrect for the market area the land is in and it was given an incorrect value.

5. A thorough sales study was done of small acreage sales county wide and recent sales around subject property.

6. The Sales Study comparisons, which had recent sales in the vicinity of the subject property, show a price per acre median of \$3,399 and a average of \$3,224; the subject property is valued above this at \$4,600 price per acre.

Recommendations: Because an error was found in the land value being used to contend with it should not be considered. Due to the characteristics of the land and the intense sales analysis done I recommend setting the land value at \$3,246 an acre. This would give the property a total fair market value of \$6,881

Reviewer: Bryn Hutchins and Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

j. Owner: Smith Doyle E ETAL

Tax Year: 2018

Map/ Parcel: 0055B00000006

Owner's Contention: Accessory building values to high, no depreciation. 16x36 Hay Barn Pole Shed dims are really 14x30 and carpenter bees are damaging it. 8x12 Utility Building floors are rotting.

Owners asserted value: 16x36 Hay Barn Pole Shed \$900, 8x20 Utility Building \$600, 8x12 Utility Building \$200, Total Fair Market Value \$10,560.

Determination:

1. Subject property is a 4.43 acre tract of land located on 1127 Welcome Hill Road and has an accessory value of \$3,706 and a land value of \$8,860 for a total fair market value of \$12,566.
2. A field visit was done on 6/15/18 to assess accessory buildings and property.
3. Owner lives in an RV under the Hay Barn Pole Shed, the RV is pre-billed.
4. Accessory buildings in question were found in the same state as last visited. However grade and physical of all accessories in question did seem high for what they are.
5. All buildings were checked in the system to make sure depreciation was calculating.
6. The owner used the land value of this property to appeal his two other property land values that adjoined. When investigating why this land value was so low at \$8,860 (\$2,000 an acre) an error was discovered. A BOE lock was on this property from a past appeal, a land override value was taken off in error. The land did not have a correct access factor for the market area which resulted in an incorrect land value. This error has been addressed and a new assessment notice has been sent. Correcting the error increased the land value from \$8,860 to \$18,155.
7. Land sales studies done for owners other two appeals show an average sales price per acre of \$3,246. Even after the correction of the subject property the land value is still high at \$4,098 value per acre.

Recommendations:

1. Change the grade and physical of the 16x36 Hay Barn Pole Shed from 90/100 to 70/79 which would alter the total fair market value from \$1,903 to \$1,169.
2. Change the grade and physical of the 8x20 Utility Building from 100/80 to 70/50 (due to rotting floor) which would change the total fair market value from \$1,568 to \$686.
3. Change the physical of the 8x12 Utility Building from 50 to 40 which would change the total fair market value from \$235 to \$188.
4. Alter the value per acre from \$4,098 to \$3,246 which would change the total fair market from \$18,155 to \$14,379. This would put all the land owned that adjoins and has been appealed at the same value per acre.
5. These changes would change the accessory value from \$3,706 to \$2,043 and land value from \$18,155 to \$14,379 which would alter the total fair market value from \$12,566 to \$16,422.

Reviewer: Bryn Hutchins and Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

k. Map & Parcel: 36-75

Owner Name: Robert D & Shirley Bethune

Tax Year: 2018

Owner's Contention: Account is in the name of Robert D Bethune. Deed of record is to Robert D & Shirley Bethune with a right of survivorship. Mr. Bethune passed 9/22/2015. For 2017 property received a homestead 35, for 2018 homestead was removed. Appellant request property be transferred into her name and homestead re-instated. Appellant has maintained residence on this parcel since 2011.

Determination:

1. Exemptions were applied for December 11, 2011.
2. Age 70 exemption (35) was applied in 2012.
3. Ms. Bethune was not 70 at the time of the application. Exemption was based on Mr. Bethune who was 74 at the time of the application.
4. Mr. Bethune passed away 9/22/2015 at the age of 77.
5. Exemptions were removed due to Mr. Bethune's death.

Recommendations: Since Ms. Bethune wasn't aware that the exemption had been removed (due to incorrect deed of record when property was transferred in 2011) until she received her assessment notice which was after the deadline for filing. I recommend Ms. Bethune's exemption be reinstated providing she file and qualify for age 70 exemption in her name for 2018.

Reviewer: Nancy Edgeman & Cauprice Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

I. Property: 41--111

Tax Payer: DYE, GLENDA LEA (aka Glenda Eden)

Year: 2018

Contention: MARKET VALUE ("Too much of a value increase at one time." "Not worth what it is valued at") 2018 tax appraisal = \$46,271

Determination:

1. Actual value increase = \$4,511 46,271 (2018) – 41,760 (2017)
 - a. House decreased by \$324
 - b. Land unchanged
 - c. Accs added \$4,835 in accessory buildings. (No accs listed to this parcel in 2017)
2. Accessories added to account
 - a. 10x12 UTB @ \$1,217
 - b. 12x24 UTB @ \$3,457
 - c. 12x14 Shed @ \$ 161
3. 10x12 building is a handi-house portable building. It has metal exterior and metal roof over a wood frame. Floor is wood. Appellant reports building as 22 years old and costing \$1,000 for purchase, delivery, and set-up.
4. Appellant reports the 12x24 acquired in approximately March or April of this year. This UTB does not appear on the February 2018 satellite image.
5. Appellant is requesting consideration of a value of \$35,000.
 - a. DOAA Ratio study for 2017 indicates that the county had residential properties appraised approximately 7% below market. (copy of summary page in appeal folder)
 - b. In-House ratio study for 2017 indicates that the county had residential properties of 5 acres or less appraised approximately 13% below market (copy of summary page in appeal folder)
 - c. In-House ratio study for 2017 for 2017 indicates that the county had raw land of 5 acres or less appraised approximately 0% below/above market. (copy of summary page in appeal folder)

Recommendation:

1. Lower the 2018 tax appraisal of this property by \$3,457 to \$42,814 for the 2018 tax year.
2. Add the 12x24 UTB to this account for the 2019 tax year.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

m. Map & Parcel: S22-18

Owner Name: Gresham, Marcia Robin

Tax Year: 2018

Owner's Contention: Owner was not aware of house deficiencies at time of purchase, roof leaks in 3 rooms, AC installation caused damage to laundry room ceiling, dishwasher, oven and refrigerator needed

replaced. Pipes need replacing, home sits on a slab; pipes are in slab, taking extensive work to repair. Yard needed to be bush-hogged, roof needs replaced, screened porch need repair or replaced.

- Returning value of \$35,000

Determination:

1. Property is located on 106 Walnut Ave, Summerville on .43 acre lot with a total property value of \$44,788.
2. A sales review was conducted on January 5, 2018 and was based on an exterior inspection only.
3. A recent inspection determination: needs roof, damage to ceilings and floors, extensive plumbing damage, but minimal exterior damage and minimal fascia rotting. (Photos available for the Board of Assessor's review)
 - a. According to comparisons of houses in this condition with roof replacement and interior water damage, the physical should drop from 80 to 70 at least.
 - b. Roof estimate at approximately \$5 per sq. ft for 1,468 sq. ft. is \$7,340.
 - c. The pipes are stopped up, erosion issues, tree roots growing into concrete slab the house sits on and into pipes.
 - d. Average plumbing estimate for this type repair or replacement is approximately \$10,556. Removal of the physical override and reducing it to 70 brings the house value from \$39,973 to \$32,244, and with the land and accessory building included the total would be \$37,153. This reduction does not include the plumbing repair cost.

Recommendation: Requesting the Board of Assessor's approve the property owner's request to set the 2018 total fair market value at \$35,000.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

n. Map & Parcel: L01-002

Owner Name: Walker, Jerry L

Tax Year: 2018

Owner's Contention: Appealing garage with apartment only – no water, no power, no wiring, not livable

Asserted Value: \$18,000 for garage apartment, \$83,532 total property value

Determination:

1. The property is located on 26 Mcleod St, Lyerly with the garage apartment valued at \$32,082 and including the main house, land and accessories a total value of \$97,614.
2. During a recent property visit the following was determined:
 - a. The apartment is currently listed on record as a garage apartment with a basement.
 - b. The apartment is not livable with no wiring/power, plumbing and water lines are stripped.
3. Changing it to an addition over garage with no basement, correcting dimensions of 30x38 to 30x36 and reducing physical in line with comparisons of approximately 65 would indicate the value decreasing from \$32,082 to \$19,096.

Recommendation:

1. Requesting the Board of Assessor's accepting the \$19,096 for the addition over garage improvement resulting in a total value of \$84,628.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

VII: COVENANTS IN LIEU OF APPEAL**a. Property Owner: Darrell & Sharon Thompson****Map & Parcel: 49-35A****Tax Year: 2018****Contention:** Filing for Covenant in lieu of an appeal.**Determination:** Total acreage of 37.63. Total Covenant acreage will be 35.63.**Recommendation:** Approval Covenant of 35.63 acres.**Reviewer:** Nancy Edgeman**b. Property Owner: Zane Ham (Juanita Ham deceased)****Map & Parcel: 8-21****Tax Year: 2018****Contention:** Filing for Covenant in lieu of an appeal.**Determination:** Total acreage of 95.00. Total Covenant acreage will be 93.00.**Recommendation:** Approval Covenant of 93.00 acres.**Reviewer:** Nancy Edgeman**c. Property Owner: Linda M. Haney****Map & Parcel: 51-38****Tax Year: 2018****Contention:** Filing for Covenant in lieu of an appeal.**Determination:** Total acreage of 200.74. Total Covenant acreage will be 198.74.**Recommendation:** Approval Covenant of 198.74 acres.**Reviewer:** Nancy Edgeman**d. Property Owner: Robert (deceased) & Mary S Jay****Map & Parcel: 2-5****Tax Year: 2018****Contention:** Filing for Covenant in lieu of an appeal.**Determination:** Total acreage of 161.00. Total Covenant acreage will be 161.00.**Recommendation:** Approval Covenant of 161.00 acres.**Reviewer:** Nancy Edgeman**Motion to approve Covenants a-d:****Motion: Mr. Richter****Second: Mr. Wilson****Vote: All that were present voted in favor****VIII: EXEMPTIONS****a. Map & Parcel: 64E-48K****Owner Name: Iris Johnson, Barry Padgett Gods Dwelling Place Inc.****Tax Year: 2018**

UPDATE: Spoke with Ms. Johnson on the phone and she is not registered with the Secretary of State and is not registered as a 501C3. She said she has not had time to register with the Secretary of State but plans to.

Owner's Contention: Filing for Exempt Property status for 2018. Religious worship plans to start services on April 21, 2018.

Determination:

1. Property was purchased by Iris Johnson and Barry Padgett for Gods Dwelling Place Inc.
2. Application for exempt status was filed on 4/10/2018.
4. Are not registered as 501C3 (according to Ellen Mills is not necessary)
5. Is not registered with the Secretary of State

3. Visited property with Cauprice on May 23, 2018 and could not determine if property was being used as a place of worship. They do have a sign that reads Gods Dwelling Place and service hours.

Recommendations: I recommend denial of exempt status until proper paperwork is filed.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

IX: REQUEST FOR REFUND

a. Map / Parcel: 49-20

Property Owner: Wanda Overton

Tax Year: 2018

Owner's Contention: Did not receive assessment notice on map and parcel 49-20.

Owner's Value Assertion: None

Appraiser's Note: It appears that Ms. Overton had some lots being lots 17-18 being mapped as 49-20 that has been duplicated for some time. The property is located on Orchard Hill Road in sharp curve as you start up toward Hair Lake Road. Ms. Overton also owned a tract of lots south of this parcel that was map and parcel S11-9 being lots 13-22. This is the duplication of 49-20. Ms. Overton deeded over to her ex-husband who deeded over to their son in 2014. The error was found while working with the Tax Commissioner on some tax sale property. Map and parcel 49-20 has been deleted for the 2018 tax year.

Recommendation: It is recommended to refund Ms. Overton for the taxes that were duplicated for 2015-2017. She has signed a refund request form on 6-21-2018.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

Motion was made by Mr. Wilson at 10:32am to enter into executive session per O.C.G.A. 50-14-3(6), Seconded by Mr. Richter, All that were present voted in favor.

Motion was by Mr. Wilson to exit executive session at 11:39am, Seconded by Mr. Richter, All that were present voted in favor.

Due to July 4th Holiday the BOA discussed and agreed to have their weekly meeting on Tuesday, July 3, 2018. Mr. Richter stated he might be a few minutes late.

Meeting Adjourned at 11:47am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Richard L. Richter

Doug L. Wilson

Betty Brady

BB

Chattooga County

Board of Tax Assessors

Meeting of June 27, 2018